Fourth of July @ Coal Creek
Credit: City Staff

City Council 2027-28 Budget Retreat

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July 22, 2026

City of Louisville

Welcome and Introduction

- Mayor Leh's Message
- Finance Committee Chair Hoefner

Transitional Budget Years
Laying the groundwork beyond 2028

- Entering Transitional Budget Years
  - Achieved what can be delivered within existing resources, amid flattening revenues and rising cost pressures
- A measured approach will allow for thoughtful exploration and consideration of the following:
  - Evaluate Service level alignment options
  - Cost Recovery
    - Technology Fee
    - Engineering Review Fee
    - Continue to review Credit Card Fees
  - Impacts of PROS Long-Term Plan
  - Appropriate Cost Allocations
  - Review and enhance KPIs, fewer, but meaningful

Transitional Budget Years - Work to date

- Staff has been working on the following and will continue to make progress
  - Comp Plan Adopted
  - Civic Plus (Clerk led Citywide initiative)
  - RV Dump Station
  - Reviewing payroll and other cost allocations, ie supportive/central departments
  - Credit Card Fees
  - Space Study, in progress
  - Impact Fee Study, in progress
  - GenTax Tax Administration & Collection Software implementation

Setting the Stage

City Council Budget Retreat Agenda

- Setting the Stage:
  - Budget Process & Budget Calendar, Budget Guidelines, Financial Policies, Council Priorities, Priorities, Key Considerations, Other Communities, Fiscal & Policy Issues with Potential Significant Impacts, and Council Decision Points
- Long-Term Fund Financial Forecasts
- Initial Focus Areas of Budget Development
  - General Fund, Parks Fund, O/S Fund, and Golf Fund
- Major Revenue & Personnel and Benefit Expenditure Assumptions

City Council Budget Retreat Agenda Cont.

- City Manager's Recommended Adjustments – Personnel & Operational
- Fiscal and Policy Issues with Significant Impacts to the Budget
  - Expense Growth outpacing Revenue Growth
  - Recreation Debt Mill Levy temporary credit expiring and resetting to align with annual debt payments
  - Historic Preservation Tax (Expires Dec 31, 2028)
- Board and Commission Requests (LSAB, CAB, OSAB, RAB, & HMAB)
- Capital Prioritization (Preliminary CIP)

Budget Calendar – To Date

- March – May –Capital Requests, Material Operational (>$10K), and Personnel Expansion Requests Developed
- May – June
  - Department 2027-28 Operational Budget developed and refined by Department Heads
  - Preliminary Revenue Estimates prepared
- June – July – Finance and CMO Staff consolidate inputs and develop materials for Budget Retreat
- Thursday, July 2 – Finance Committee – 2027/28 Budget Retreat Preview

City of Louisville

Budget Calendar – Looking Forward

- **<u>**Wednesday, July 22nd**</u> (Noon to 5pm) – Council Chambers – Budget Retreat**
- <u>Date TBD</u> – City Council Special Meeting – CIP Refinement and Development
- <u>Thursday, August 20th</u> - Finance Committee Meeting – Budget Retreat Recap and CIP Discussion
- <u>Tuesday, Sept 1st</u> – Council Meeting – City Manager Recommended Budget Presentation
- <u>September/October</u> – Budget Working Study Session(s), as necessary
- <u>Tuesday, Oct 20th</u> – Council Meeting – City Manager Final Budget Presentation
- <u>Monday, November 2nd</u> – 2027-28 Budget and C-I-P Adoption

Budget Guidelines

- The City is currently developing its 2027-2028 Biennial Budget, and Six-Year Capital Improvement Plan (2027-2032).
- The budget process ***aims to allocate resources*** in ***alignment with our priorities.***
- ***"Structurally balanced"*** means that one-time funding should fund one-time expenditures, not ongoing spending.
- Line-item adjustments are based on ***detailed analysis*** and ***projections***.
- Staffing requests include detailed and specific information defining the need for the position(s).
- ***Cost Neutrality***, increases to be offset by commensurate reductions, whenever possible
- Given existing and potential ***fiscal challenges*** and our Community's ***high level of expectations***, we expect the budget development process to generate some ***challenging conversations and difficult decisions***.

City Financial Policies

The City's Financial Policies are posted on the Finance Department's webpage. The Finance Committee annually reviews them and was last amended by the City Council on June 16th, 2026.

The current set of financial policies includes an Introduction Section and the following eight Policy Sections:

1. General Policies
2. Reserve Policies*
3. Debt Policies
4. Revenue Policies*
5. Operating Budget Policies*
6. Investment Policies
7. Capital Asset Management Policies
8. Accounting, Auditing, and Financial Reporting Policies

Policies that have a direct impact on the budget development are asterisked.

City Council Priorities

2026 Council Priorities

- Economic Vitality
- Core Services
- Safety
- Housing

These priorities should be viewed through the lenses of **Equity, Diversity, & Inclusion (EDI)** and **Environmental Sustainability**, which are core values of the City of Louisville.

City Manager's Priorities

- Prioritizing our existing critical infrastructure and core functions
  - Public Safety - Market Adjustments for Police & Boulder County (ODM)
  - Maintaining our Capital Investments, Technology, and Critical Infrastructure
  - Addressing the Long-Term Stability of General, Parks, O/S and Golf Funds
- Investments in Staff, with an emphasis on retention, training, and development
- Continuously evaluate and implement cost-saving opportunities and operational efficiencies
- Evaluate fees and cost allocations, when appropriate

Key Considerations

- We are not alone! Other cities are going through similar.
- Louisville has a high quality of life, and delivers high levels of service
- The City has taken on truly impressive and aspirational work
- We need to balance that with resources
- There are pathways through this
- We are seeking Council guidance on proposed paths forward
- We will have a balanced budget for adoption this fall

Neighboring Communities

- City of Boulder *(~$7M Shortfall)*
  - City Manager requesting 4% permanent reductions to balance budget. link
- City of Denver
  - "Flat" growth is a "best-case scenario," and there's "little room to absorb rising costs without making trade-offs – link
- State reserves are anticipated to fall below 15% minimum
- Staff will continue to monitor trends and impacts to our neighboring jurisdictions

Fiscal and Policy Issues with Significant Impacts

- Addressing the General, Park, and Golf Fund Structural Imbalances
- General Trend of Expense Growth outpacing Revenue Growth
  - Projected Slowing Growth/Flattening of Sales, Use, and Property Tax Revenues
  - Personnel Costs & Retention *(Wages, Benefits, and Professional Development)*
- Suspending the temporary credit of the Recreation Center Debt Mill Levy to align with annual debt payments
- Historic Preservation Tax (Expires Dec 31, 2028)
- Service Level Alignments, as necessary
- Prioritizing our Capital Investments to Balance our CIP

We will revisit these throughout and at the end of today's presentation

Council Decision Points

- Parks Fund: Extend (Increase) CTF transfer for Parks Operations beyond 2028 in models, increase GF subsidy, and/or service level reduction(s).
- Open Space Fund: Revisit the Acquisition Reserve percentage set aside.
- Golf Fund: Continue to engage the Recreation Advisory Board (RAB).
- City Manager's Operational and Personnel Recommended Adjustments
- Service Level Reductions
- Rec Center Debt Fund: Suspend the temporary Mill Levy credit to align with debt payment
- Historic Preservation Fund: Place Tax extension on the November Ballot
- Board and Commission Requests

Initial Areas of Focus
Budget Development

Over the next few slides, we will review the City's Major Funds;

- General
- Parks
- Open Space
- Golf
- Recreation
- Consolidated Utilities

Fund Financial Forecasts

Long-term Fund Financial Forecasts for City Major Funds are developed using:

- 2025 Actuals, to arrive at the 2026 beginning fund balances;
- 2026 Current Year Adjusted/Revised Budget;
- 2027 & 2028 Requested Budgets
- Turnback is utilized for certain funds in the Model Years (2027-2032)
- Projections and assumptions may be updated throughout the budget development process

Fund Financial Forecasts – Actual & Projected Turnback

City of Louisville, Colorado
Summary of Actual and Projected Operational Turnback
Selected Operating Funds

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
General Fund	20.8%	9.6%	7.9%	6.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Recreation	-0.8%	-3.0%	3.8%	10.5%	5%	5%	5%	5%	5%	5%	5%
Open Space*	*2.8%*	*16.2%*	22.9%	6.5%	6%	6%	6%	6%	6%	6%	6%
Parks*	*2.8%*	*16.2%*	19.1%	14.1%	6%	6%	6%	6%	6%	6%	6%
Golf	-0.3%	3.1%	-0.9%	3.1%	2%	2%	2%	2%	2%	2%	2%

City of Louisville

Interfund Transfers – 2027

City of Louisville, Colorado
Inter-Fund Transfers Matrix
2027 Recommended Budget

Transfers Out	General Fund (Transfers In)	Parks Fund (Transfers In)	Cemetery Fund (Transfers In)	Recreation Fund (Transfers In)	Total
General Fund	$ -	$ 1,125,300 *a*	$ 135,100 *a*	$ 1,402,400 *a*	$ 2,662,800
Cemetery Perpetual Care Fund	-	-	30,000 *b*	-	30,000
Historic Preservation	224,200 *c*	-	-	-	224,200
Capital Projects Fund	-	-	-	169,700 *d*	169,700
Conservation Trust-Lottery Fund	-	100,000 *e*	-	-	100,000
Total	$ 224,200	$ 1,225,300	$ 165,100	$ 1,572,100	$ 3,186,700

a Annual subsidy transfer per City Financial Policies
b Annual transfer of interest earned in the Cemetery Perpetual Care Fund for cemetery operations and maintenance.
c Annual transfer to fund Museum Services.
d Annual subsidy transfer for capital projects.
e Transfer to Parks for eligible maintenance expenditures

City of Louisville

Interfund Transfers – 2028

City of Louisville, Colorado
Inter-Fund Transfers Matrix
2028 Recommended Budget

	Transfers In				
Transfers Out	General Fund	Parks Fund	Cemetery Fund	Recreation Fund	Total
General Fund	$ -	$ 1,159,000 *a*	$ 139,200 *a*	$ 1,444,500 *a*	$ 2,742,700
Cemetery Perpetual Care Fund	-	-	30,000 *b*	-	30,000
Historic Preservation	231,000 *c*	-	-	-	231,000
Capital Projects Fund	-	-	-	174,800 *d*	174,800
Conservation Trust-Lottery Fund	-	100,000 *e*	-	-	100,000
Total	$ 231,000	$ 1,259,000	$ 169,200	$ 1,619,300	$ 3,278,500

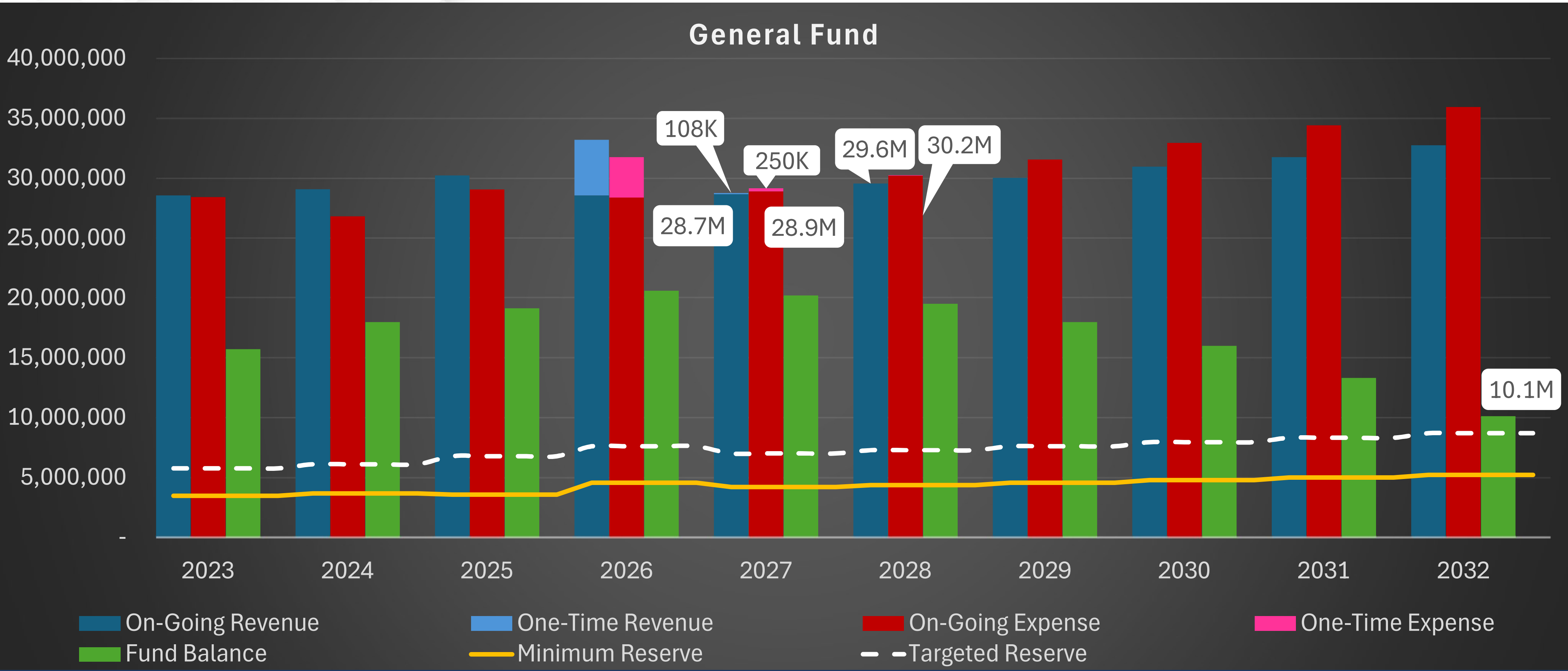
a Annual subsidy transfer per City Financial Policies
b Annual transfer of interest earned in the Cemetery Perpetual Care Fund for cemetery operations and maintenance.
c Annual transfer to fund Museum Services.
d Annual subsidy transfer for capital projects.
e Transfer to Parks for eligible maintenance expenditures

City of Louisville

General Fund "Big Picture"

- General Fund forecasted 2027/2028 revenues - $28.7M / $29.6M
- General Fund forecasted 2027/2028 expenses - $29.2M / $30.2M
  - Includes $250K in 2027/ $40K in 2028 in one-time expenses
  - Includes Operational "Turn Back" of ~$1,500,000
- Preliminary Operational Gaps of ~$200K in 2027, ~$600K in 2028
- ~1.5 Full-Time Personnel Recommended additions:
  - Civil Engineer I/II (55%)
  - Operations Technician (44%)
  - Construction and Stormwater Inspector (28%)
  - PROS Deputy Director (25%)
- These are Staff's preliminary efforts and ***are not*** the City Manager's recommended budget

Fund Financial Forecasts – General Fund



General Fund – Looking Forward

- Continue to refine forecasts, including revenues and expenses
  - Including the Wind/Hail Deductible Buy Down
- Potential to re-allocate resources to higher priorities, which will likely include programmatic and service-level reductions
- May assess vacant positions
- May assess City policies
- Continuously evaluate cost-saving opportunities and efficiencies
- Evaluate fee recovery and cost allocations, as appropriate
- This may be impacted by future development and policies

Parks Fund “Big Picture”

- Park Fund forecasted 2027/2028 revenues - \$2.9M / \$2.9M
- Park Fund forecasted 2027/2028 expenses - \$2.9M / \$3.0M
  - Incorporates Operational “Turn Back” of \$190K
- Preliminary Operational Gaps of \$40K in 2027, \$85K in 2028
- Future needs (and current) are unfunded – Front & Center, Red Tail, PROS Long Term Plan
- Future Parks Capital expenditures **are not** in the Parks Fund
- Full-Time Personnel Recommended changes:
  - Partial allocation of PROS Deputy Director (15%), partially offset by a reduction in variable hours
- This reflects the Staff’s preliminary efforts and ***is not*** the City Manager's recommended budget.

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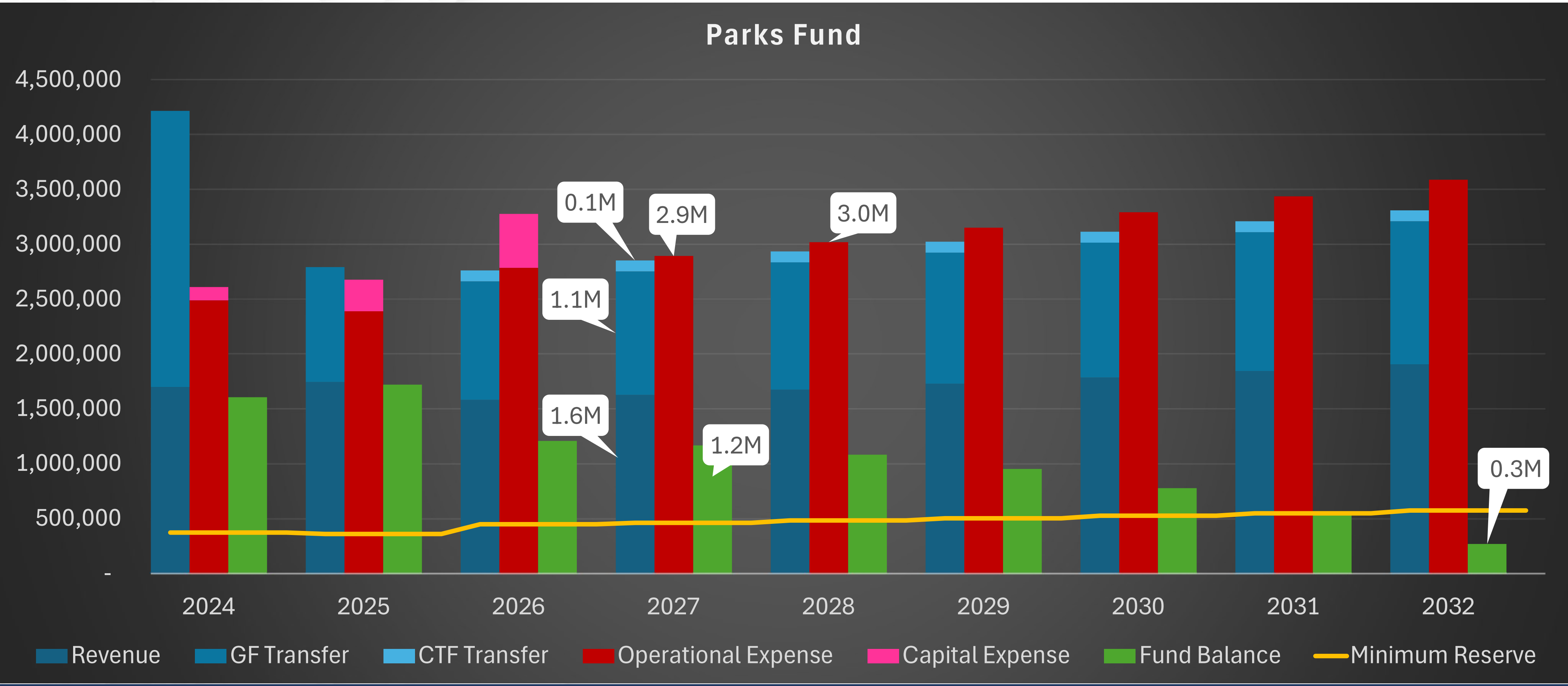
Fund Financial Forecasts – Park Fund



Conservation Trust Lottery Fund – Extend Transfer for Parks Operations

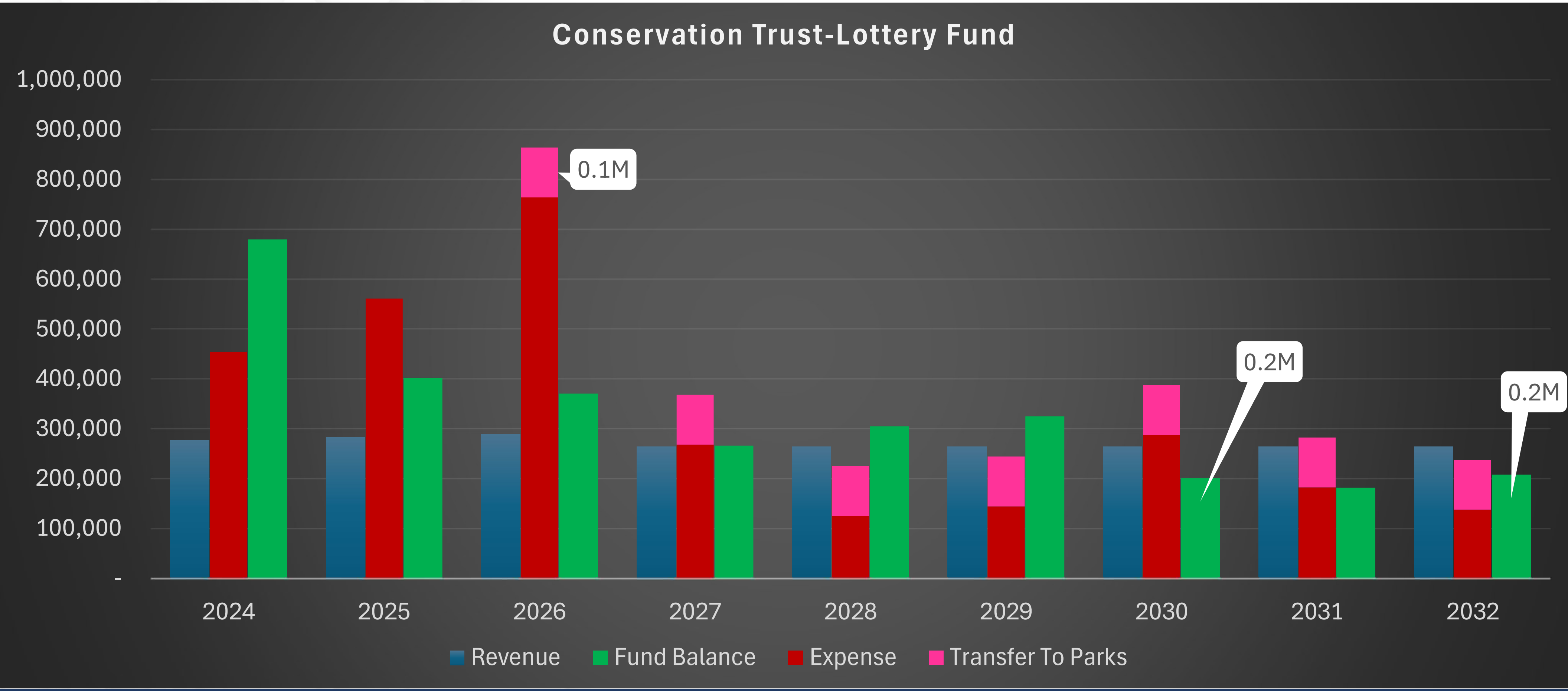
- This pathway continues the existing CTF transfer to Parks Operations beyond 2028.
- Potential impacts on the City's Capital Fund and other Divisions

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032
Playgrounds	$402,721	$2,234	$382,500	$250,000	$125,000	$125,000	$137,500	$162,500	$137,500
Wayfinding & Signs	$51,244	-	$381,500	$18,000	-	$19,000	$150,000	$20,000	-
Transfer to Parks for Operations	-	-	$100,000	$100,000	$100,000	**$100,000**	**$100,000**	**$100,000**	**$100,000**
Total	$453,965	$2,234	$864,000	$368,000	$225,000	$244,000	$387,500	*$282,500*	*$237,500*

City of Louisville

July 22, 2026

Conservation Trust Lottery Fund



Park Fund – Pathway

- Extended the Conservation Trust Fund for Park Operations beyond 2028 in modeling.
  - Kept amount at $100K through 2032 *(previously 2026-2028)*
  - Potential impacts to the Capital Fund and other Divisions

Council Policy Direction:

- Extend (Increase?) CTF transfer for Parks Operations beyond 2028.
- Increasing the annual General Fund transfer (beyond inflation), to the extent feasible / if possible.
- Service Level Adjustments
  - Consider aligning the variable personnel expenses with historical trends

O/S Fund "Big Picture"

- O/S Fund forecasted 2027/2028 revenues - $2.8M / $2.9M
- O/S Fund forecasted 2027/2028 **uses** - $2.7M /$3.1M
  - Includes Capital expenses of $200K in 2027, $500K in 2028; and
  - Accounts for the Acquisition Set Aside ~$300K annually. Council Set Target $5M.
- Structurally Balanced in 2027 and 2028
- ~1.2 Full-Time Personnel Recommended additions:
  - Natural Resources Technician – 1.0 FT
  - Partial allocation of PROS Deputy Director *(20%)*
- However, long-term modeling identifies an imbalance in future years

O/S Fund – "Big Picture" – Cont.

- Acquisition Reserve, **at current set-aside levels**, 30% of incremental 1/8th or ~12% of total tax, projected to accumulate **$3.1M** by the end of 2032.
- Recall that the Open Space Acquisition Target Reserve Amount was set at **$5.0M** during last year's budget development.

Council Policy Direction:

- Revisiting the Acquisition Reserve percentage, balancing operational, capital, and acquisition expenditures with available funding.

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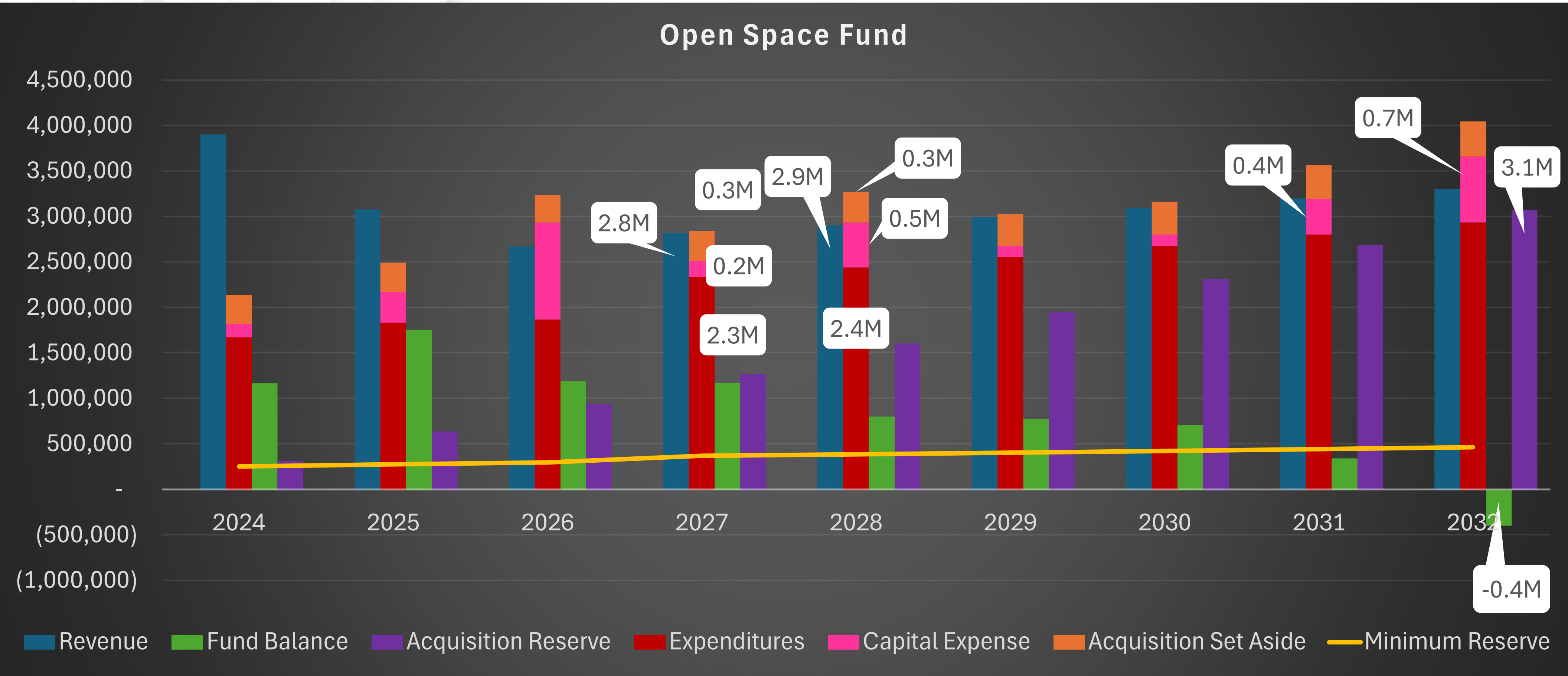
Fund Financial Forecasts – O/S Fund



July 22, 2026

O/S Fund – CIP Summary

Open Space

		2027	2028	2029	2030	2031	2032	Total
Open Space Planning Documents			255,000					255,000
Open Space Parking Lot Maint			40,000		40,000			80,000
Open Space Signs		150,000	45,000	18,000	12,000			225,000
Open Space Amenity Maintenance				30,000				30,000
Machinery & Equipment		30,000	50,000					80,000
Soft Surface Trail Maint & Des						230,000	150,000	380,000
Warembourg Property and Fishing Pond Plan						160,000	575,000	735,000
PROS(G) Integrated Weed Management Plan Updates	%		30,000					30,000
Community Trail Connections	%	-	75,000	75,000	75,000			225,000
Total Open Space Fund		**180,000**	**495,000**	**123,000**	**127,000**	**390,000**	**725,000**	**2,040,000**

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Golf Fund "Big Picture"

- Golf Fund forecasted 2027/2028 revenues - $2.9M / $3.0M
- Golf Fund forecasted 2027/2028 expenses - $3.5M / $3.6M
  - Includes Capital expenses of ~$400K in 2027 and 2028
  - Incorporates Operational "Turn Back" of ~ $60K
- Preliminary Operational Gaps of $200K in 2027, $230K in 2028
- Preliminary Total Capital investments (2027-2032) - $1.7M
- ~3.65 FTEs/ Personnel Recommended additions:– Full Time (0.15) + Variables (3.5)
  - ~3.5 Maintenance Workers and Guest Service Attendants to align with actual hours
  - Partial allocation of PROS Deputy Director *(15%)*

Golf Fund "Big Picture" – Cont.

- RAB has been engaged with meetings established through the Summer.
  - Staff is modeling multiple revenue scenarios
- This reflects the Staff's ***preliminary*** efforts and ***is not*** the City Manager's recommended budget

City of Louisville

Golf Fund Long Term Financial Forecast

Golf Fund Long Term Financial Forecast
Capital Removed 2027 & Beyond

July 22, 2026

Golf Fund – CIP Summary

Golf Course Fund

		2027	2028	2029	2030	2031	2032	Total
Bunker Renovation		205,000						205,000
New Trees			15,000		15,000			30,000
Golf Operations Office Furn					50,000			50,000
Maintenance Facility Paving Improvements				227,000	35,000			262,000
Foley 673 Bedknife Grinder		56,400						56,400
Foley 653 Accu-Master Reel Grinder			84,000					84,000
175 Gallon Sprayer Replacement		50,000						50,000
Echo Robotic Ball Picker			30,000					30,000
Driving Range Porous Pave				65,000				65,000
Cart Path Repairs			35,000	35,000	35,000	35,000		140,000
PROS(G) Integrated Weed Management Plan Updates	%		7,500					7,500
Vault and valve replacement	%		30,000					30,000
Tripliex Mowers							230,000	230,000
Clubhouse Redesign			125,000					125,000
Booster Pump Isolation		11,000						11,000
Work Carts			34,000	50,500				84,500
Replace Tee Line on Range		91,737						91,737
Fencing			17,000					17,000
Rough Mowers				170,000				170,000
Total Golf Course Fund		**414,137**	**377,500**	**547,500**	**135,000**	**35,000**	**230,000**	**1,739,137**

Golf Fund – CIP Unfunded Projects

Golf Course Fund - Unfunded

		2027	2028	2029	2030	2031	2032	Total
CCGC Water Rights	%	50,000	75,000					125,000
Clubhouse Replacement						20,000,000		20,000,000
Golf Course Maintenance Roof Replacement and Solar		10,000	172,500	-	57,500	-	-	240,000
Golf Clubhouse Prkng Lot Light		132,000	-	-	-	-	-	132,000
Total Golf Course Fund		**192,000**	**247,500**	**-**	**57,500**	**20,000,000**	**-**	**20,497,000**

Golf Fund – Pathway Options

- Staff has engaged RAB on the following;
  - 2027 Fees
    - Directed to model fee increases of 0%, 5%, and $5 – $10 - 18 Hole Round equivalents
  - Annual Season Pass Program
  - Residential Preferences
- Finance Committee's Direction (May 18th)
  - Reexamine unlimited golf, fees, and residential preference(s)
  - Fund expected to be self-sufficient, covering both operational and capital expenses

<u>Council Policy Direction:</u>

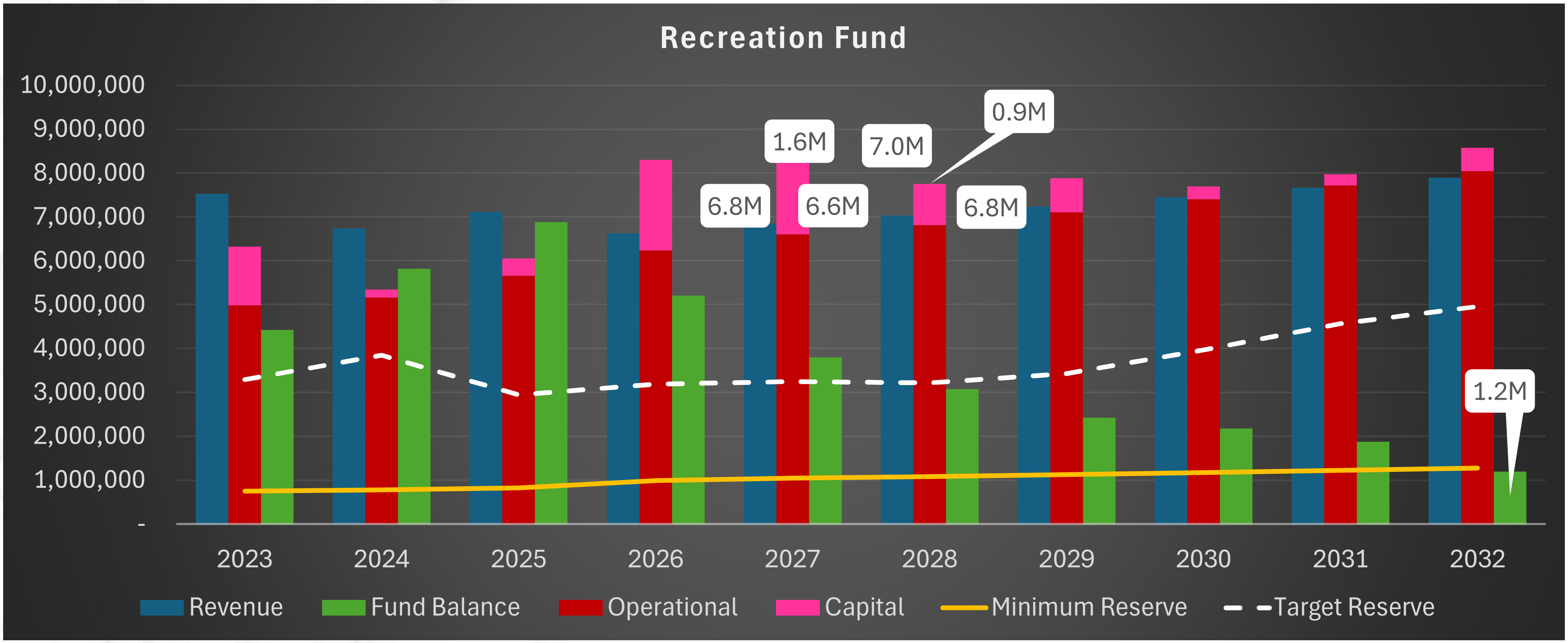
Fund expected to be self-sufficient, covering operational and capital expenses:

  - Remove and/or defer certain capital projects
  - Explore 2027 Fee Rate Adjustments

Recreation Fund – "Big Picture"

- Structurally Balanced in 2027 and 2028
- Falls short of the Renewal and Replacement Target in Years 2029 & Beyond
- Impact of central allocation costs
- Shifted Ice Rink Contract to the General Fund ($110K)
- ~5.05 FTEs/ Personnel Recommended additions – Full Time (2.05) + Variables (3.0)
  - Youth & Sports Coordinator (1.0)
  - Recreation Assistant – Nights (0.8)
  - PROS Deputy Director – (0.25)
  - Variables (Lifeguards, ~3.0)

Fund Financial Forecasts – Rec Fund



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Recreation Fund – CIP Summary

Recreation Fund

		2027	2028	2029	2030	2031	2032	Total
Machinery & Equipment	%	22,500	24,500	25,000	25,500	26,300	27,100	150,900
Pump Replacements					25,000			25,000
Memory Square Pool Furniture		15,000					20,000	35,000
Indoor pool replaster			300,000					300,000
Memory Return Line Replacement		600,000						600,000
Upgrade Restroom Facilities	%	12,500	13,500	18,750	14,250	15,500		74,500
Infield Renovations- Miners, Heritage, Cleo (Rec)	%	15,000	15,000	152,500	20,000	22,500	25,000	250,000
Rec Center Equip Replace		152,000	152,000	160,000	170,000	190,000	210,000	1,034,000
Weight Benches Replacement		20,000						20,000
Hoist Selectorized Replacement		40,000						40,000
Samson Rigs Replacement		60,000						60,000
Cybex Selectorized Replacement			25,000					25,000
Shade replacement in Weight & Cardio rooms			42,000					42,000
Washer & Dryer Replacement			25,000					25,000
TV Replacement in Facility				10,000			15,000	25,000
Recreation Center Elevator Upgrades and Modernization		25,000					230,000	255,000
Recreation Center Exterior Paint Refresh				247,250				247,250
Recreation Center Water Heater Replacement				69,000				69,000

Recreation Fund – CIP Summary – Cont.

Recreation Fund

	2027	2028	2029	2030	2031	2032	Total
Memory Square Pool - Hot Water Heater Replacement		34,500					34,500
Recreation Center Wall Tile and Grout Cleaning	46,000						46,000
Brooks Room Exterior Door Replacement	15,000						15,000
Rec. Center Pools Chlorinator Replacement		80,000					80,000
New & Replacement Cold Plunge Amenity		90,000					90,000
Operable Wall Re-cover	65,000						65,000
Memory Square Pool Inflatable Obstacle Course		30,000					30,000
Replacement of multipurpose meeting room chairs and dollys	70,000						70,000
Batting Cage Installation at Sports Complex	80,000						80,000
Rec & Senior Center Pool Boiler Replacement	375,000						375,000
Rec & Senior Center Pool Inflatable Course Replacement				35,000			35,000
Senior Kitchen Countertops Replacements		80,000					80,000
Rec Center Turf Gym Mats & Equipment Replacements	20,000						20,000
Replacement of Rec. & Senior Center Turf Gym Surfacing			50,000				50,000
Wind Curtain-Brooks Room Patio		25,000					25,000
Total Recreation Fund	**1,633,000**	**936,500**	**732,500**	**289,750**	**254,300**	**527,100**	**4,373,150**

Recreation Fund - Unfunded

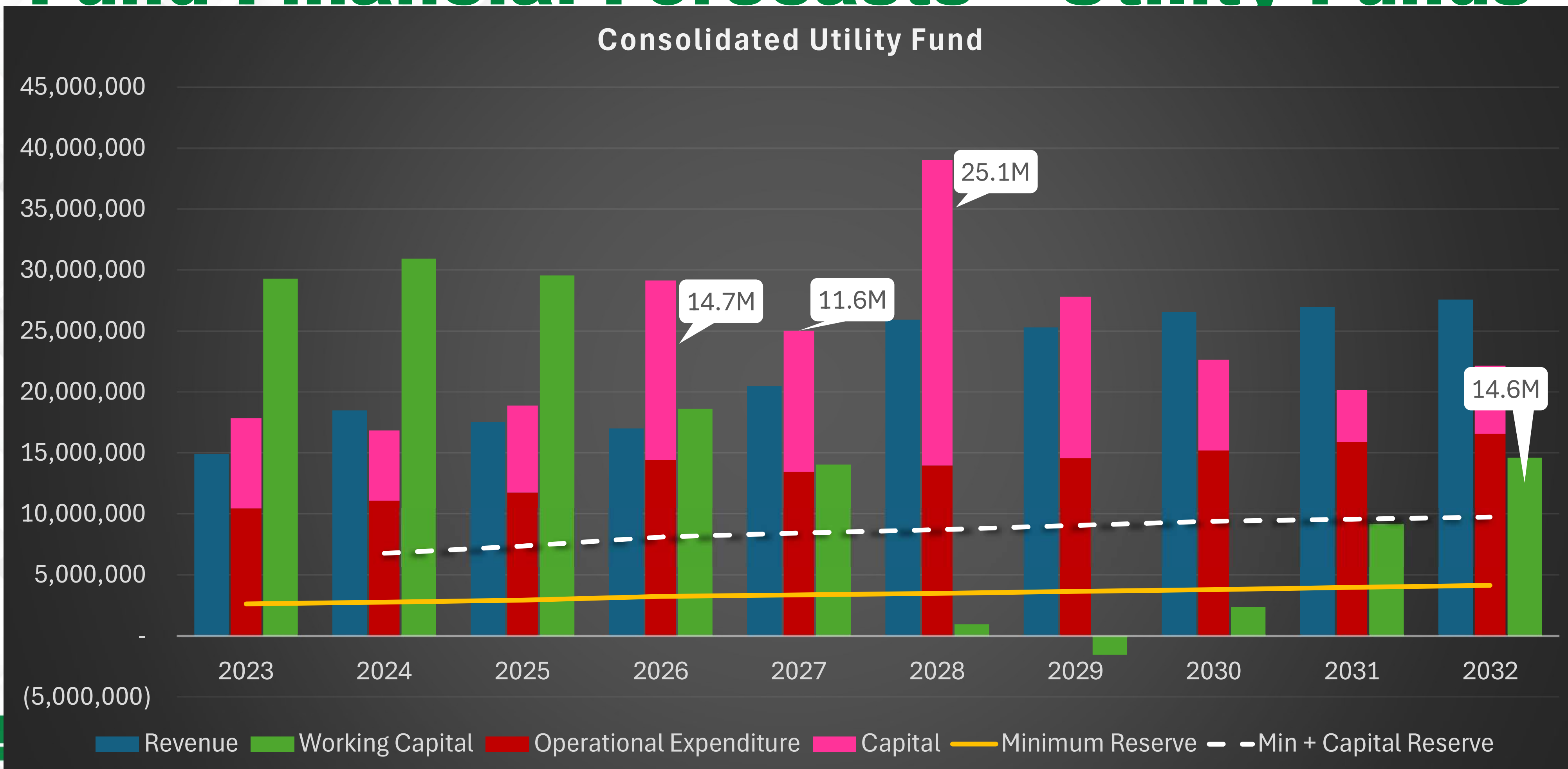
		2027	2028	2029	2030	2031	2032	Total
Skate Park Improvements & Resurfacing	%			50,000				50,000
Total Recreation Fund		-	-	**50,000**	-	-	-	**50,000**

City of Louisville

Consolidated Utility Funds – “Big Picture”

- Notable 2027/28 Impacts:
  - Impacts of future development
  - Potential Drought impacts
  - Fee adjustment methodology, seeking smoothing, consistency, and predictability in revenues, while remaining competitive in the region.
  - Change in Accounting methodology practice in planning (budgeting) for Tap Fee Revenues
  - Bonding needed to smooth out large capital projects (Raw Water Integration Project, Solid Residual, and Sid Copeland Admin Bldg.)
- Preliminary Total Capital investments (2027-2032) - $67.2M.
- ~1.70 Personnel Recommended additions
  - Construction and Stormwater Inspector (72%)
  - Operations Technician (56%)
  - Civil Engineer I/II (45%)

Fund Financial Forecasts – Utility Funds



Utility Funds – CIP Summary

Water Utility Fund

		2027	2028	2029	2030	2031	2032	Total
3202 Snowplow / Dump Truck Replacement (%)	%				42,000			42,000
3204 Snowplow / Dump Truck Replacement (%)	%				42,000			42,000
3424 Snowplow / Dump Truck Replacement (%)	%		85,000					85,000
Operations Tablet Replacement (%)	%			18,750				18,750
3403 Meter Truck Replacement (%)	%			60,000				60,000
3409 Replacement (%)	%				77,000			77,000
North Water Plant Decarb		-	-	38,000	226,000	-	-	264,000
South Water Plant Decarb		145,000	860,000	-	-	-	-	1,005,000
Waterline Replacement		999,692	1,494,739	1,340,227	1,027,654	1,015,850	1,887,294	7,765,456
Louisville Reservoir Outlet Repairs		627,000						627,000
Security Replacement and Upgrades (%)	%			113,750				113,750
Water Valve Replacements			670,000					670,000
NWTP Backwash Building Roof Replacement		235,750	-	28,750	-	-	-	264,500
NCWCD-Windy Gap Firming Proj		1,433,000	1,440,000	1,431,000	1,438,000	1,446,000	1,455,000	8,643,000
Water Rights Acquisition		1,100,000	1,100,000					2,200,000
Water loop for NE Louisville		780,000						780,000
Big Dry Creek Augmentation Station		500,000						500,000
Filter Media Replacement HBWTP			401,000					401,000
HBWTP Recycle System		678,000						678,000
Raw Water Integration Project (RIP)			450,000	5,600,000				6,050,000
Utility Fiber (%)	%	325,000						325,000
Water Quality Algae Mitigation System					590,000			590,000
WTP Instrumentation Upgrades				280,000				280,000
Bomgar Infrastructure	%	126,750						126,750
IT - Controls Server Refresh	%				300,000			300,000

Utility Funds – CIP Summary - Cont.

Water Utility Fund

		2027	2028	2029	2030	2031	2032	Total
Controls Switch Refresh	%	41,475	36,100					77,575
SWTP Fiber Connection		235,000						235,000
Centennial-Dogwood Zone connection		448,500						448,500
SWP - HVAC for Pre-Treatment B		189,750						189,750
Centennial PRV Rehabilitation						246,000		246,000
Lafayette Interconnection Upgrade		250,000						250,000
Pine & Hoover PRV Rehabilitation					190,000			190,000
WTP Sedimentation Repairs				1,100,000				1,100,000
Telemetry Site Refresh (Water)	%	1,125,000						1,125,000
NWTP/SWTP - Door Replacement		23,000						23,000
3218 Operations Truck Replacement	%				22,500			22,500
3295 Replacement Loader	%						55,000	55,000
3429 Utilities Truck Replacement	%						45,000	45,000
3428 Utilities Truck Replacement	%						45,000	45,000
3230 Utilities Truck Replacement	%						30,000	30,000
3431 Utilities Truck Replacement	%						30,000	30,000
High Capacity Dump Truck	%						182,000	182,000
Citywide EV Charger Implementation - Decarbonization	%	-	26,130	-	12,220	-	117,910	156,260
Utility Technology Upgrades	%	318,420	-	-	-	249,400	116,000	683,820
Utility Billing Software*	%	50,000	51,500	53,045	54,636			209,181
SCWTP Residual Management			10,000,000					10,000,000
SCWTP Administration Bldg			5,400,000					5,400,000
Total Water Utility Fund		**9,631,337**	**22,014,469**	**10,063,522**	**4,022,010**	**2,957,250**	**3,963,204**	**52,651,792**

City of Louisville

Utility Funds – CIP Summary - Cont.

Wastewater Utility Fund

		2027	2028	2029	2030	2031	2032	Total
Operations Tablet Replacement (%)	%			11,250				11,250
Security Replacement and Upgrades (%)	%			61,250				61,250
Utility Fiber (%)	%	325,000						325,000
Sanitary Sewer Rehab - Replace		727,500	760,000	793,000	832,000	878,000	923,500	4,914,000
Waste Water Plant Decarb		-	-	95,000	564,000	-	-	659,000
WWTP -Centrifuge Building Roof Replacement				75,000				75,000
Bomgar Infrastructure	%	126,750						126,750
IT - Controls Server Refresh	%				300,000			300,000
Controls Switch Refresh	%	41,475	36,100					77,575
WWTP - Water Heater Replacements		17,250						17,250
WWTP Aeration Diffuser Replacement					750,000			750,000
Telemetry Site Refresh (WasteWater)	%	375,000						375,000
3218 Operations Truck Replacement	%				15,000			15,000
3428 Utilities Truck Replacement	%						7,500	7,500
3429 Utilities Truck Replacement	%						30,000	30,000
3230 Utilities Truck Replacement	%						22,500	22,500
3431 Utilities Truck Replacement	%						22,500	22,500
Portable Lift Station Pump				190,000				190,000
CTC Lift Station Generator	%		69,000					69,000
Citywide EV Charger Implementation - Decarbonization	%	-	8,040	-	3,760	-	36,280	48,080
Utility Technology Upgrades	%	230,580	-	-	-	180,600	84,000	495,180
Utility Billing Software*	%	30,000	30,900	31,827	32,782			125,509
Total Wastewater Utility Fund		**1,873,555**	**904,040**	**1,257,327**	**2,497,542**	**1,058,600**	**1,126,280**	**8,717,344**

Utility Funds – CIP Summary - Cont.

Storm Water Utility Fund

		2027	2028	2029	2030	2031	2032	Total
Operations Tablet Replacement (%)	%			3,750				3,750
3260 Sweeper Replacement (%)	%			70,500				70,500
Storm System Maintenance		80,000	672,500	349,000	285,000	285,000	416,500	2,088,000
Coal Creek Village Drainage			770,000					770,000
Coal Creek Drainageway 7-1 At HWY42			635,000	735,000	635,000			2,005,000
Bullhead Gulch BNSF Pipe Upsizing				750,000				750,000
3406 Stormwater Utility Vehicle Replacement							50,000	50,000
High Capacity Dump Truck	%						26,000	26,000
CTC Lift Station Generator	%		69,000					69,000
Utility Billing Software*	%	5,000	5,150	5,305	5,464			20,918
Total Storm Water Utility Fund		**85,000**	**2,151,650**	**1,913,555**	**925,464**	**285,000**	**492,500**	**5,853,168**

Utility Funds – CIP Summary - Cont. Unfunded

Water Utility Fund - Unfunded

		2027	2028	2029	2030	2031	2032	Total
CCGC Water Rights	%	50,000	75,000					125,000
Total Water Utility Fund		**50,000**	**75,000**	-	-	-	-	**125,000**

Storm Water Utility Fund - Unfunded

		2027	2028	2029	2030	2031	2032	Total
CTC Detention Pond Maintenance		3,090,000						3,090,000
Total Storm Water Utility Fund		**3,090,000**	-	-	-	-	-	**3,090,000**

BREAK

Major Revenue Assumptions

Revenue Trends – Property Tax / Mills

Entity/Jurisdiction	2026 Mills	2027 Mills
Boulder Valley School District	48.044 Mills	?
Boulder County	24.046 Mills	?
Louisville Fire District	10.586 Mills	?
City of Louisville	**6.559 Mills**	**6.884 Mills** ***(+ 0.325 mills, due to end of temporary mill levy credit)***
No. Co Water	1.000 Mills	?
UDFC	0.900 Mills	?
Total	**91.135 Mills**	**?**

Gen Operating Mill – 5.184
(unchanged)
Rec Center Debt Mill – 1.7
(currently 1.375)

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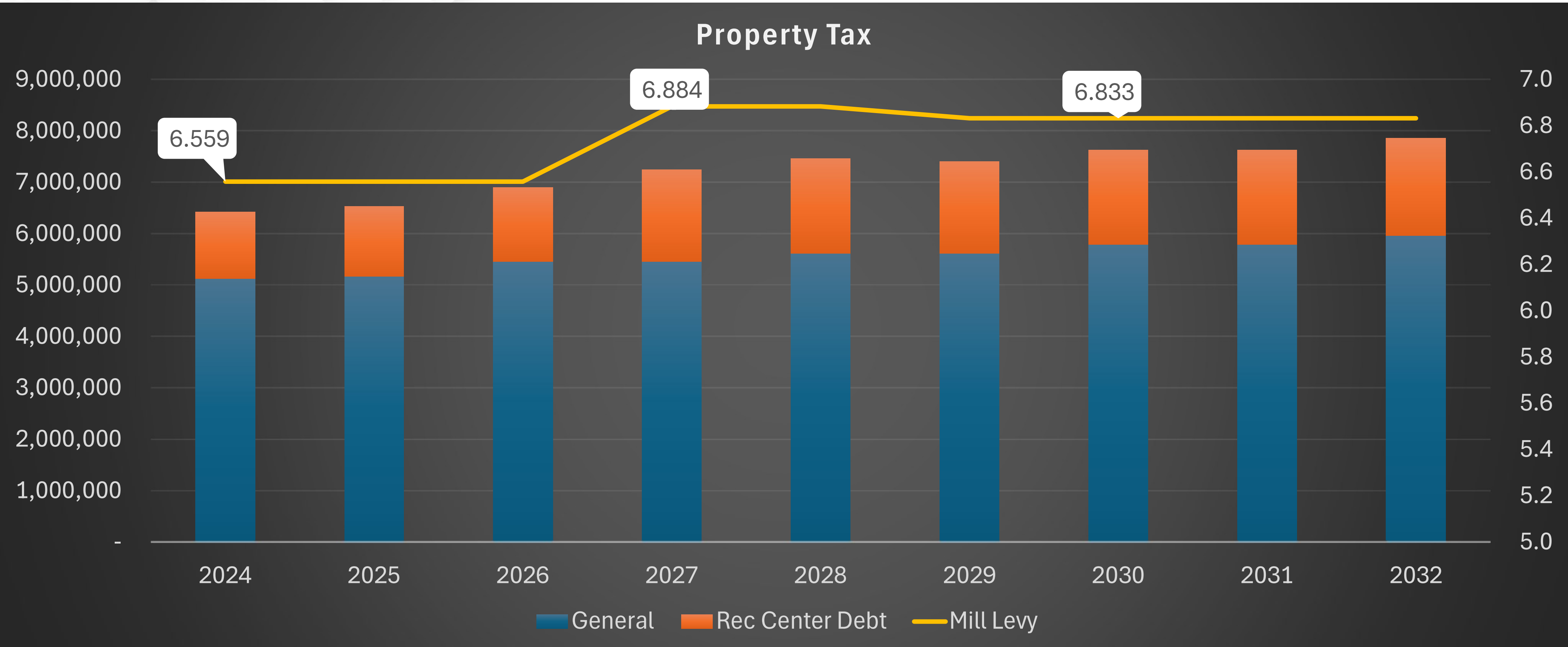
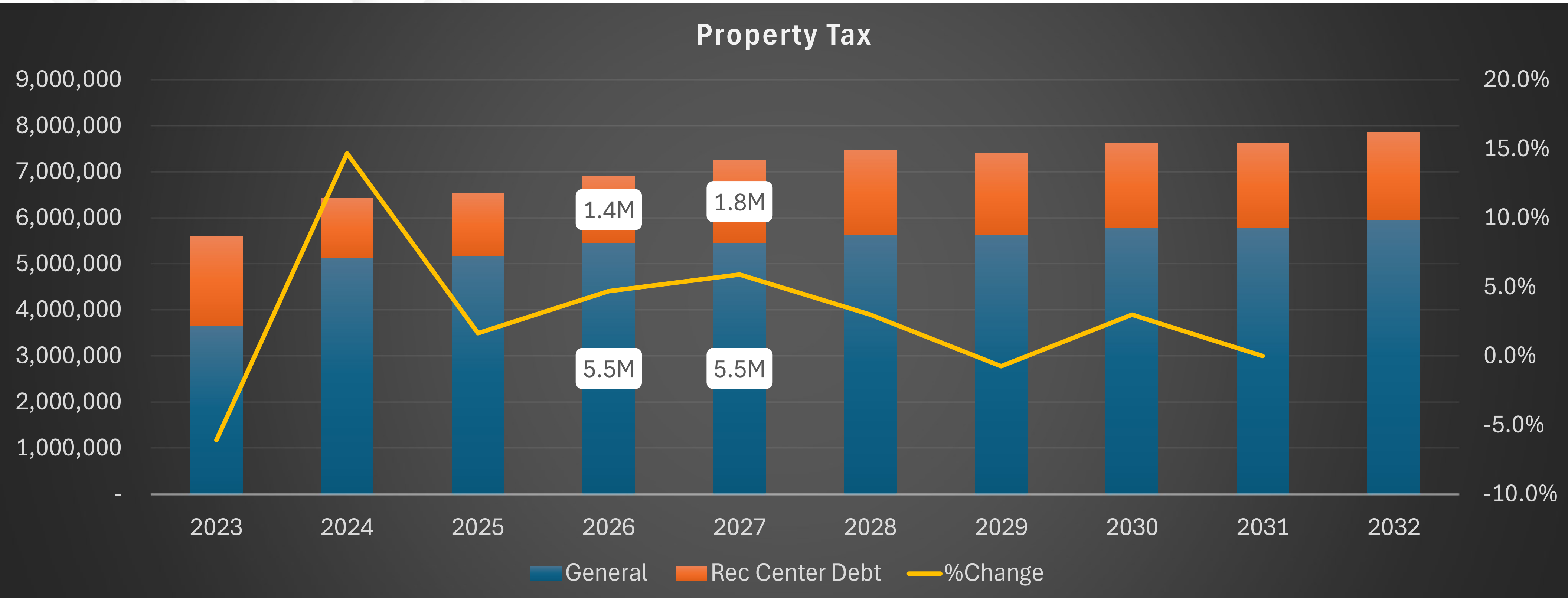
Revenue Trends – Property Tax / Mill Levies



Revenue Trends – Property Tax / YoY %



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Property Tax Revenue Overview

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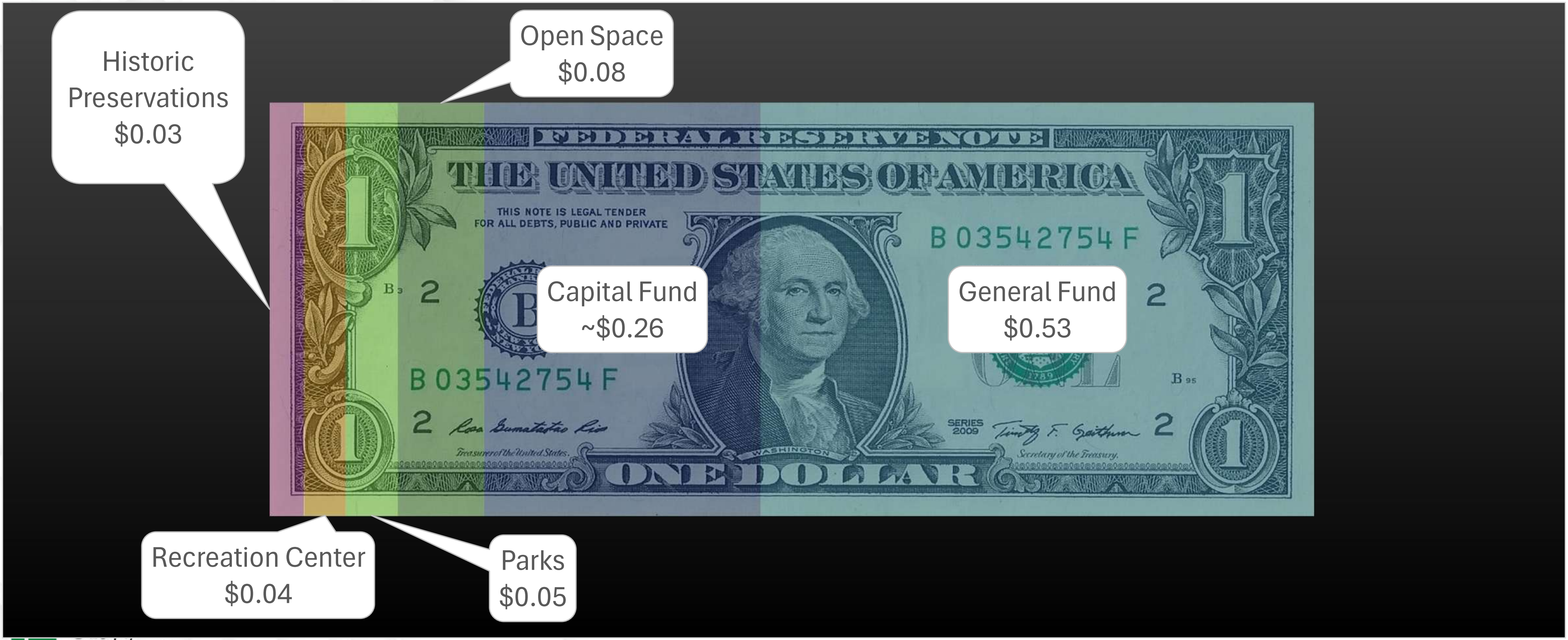
Sales Tax Revenue Overview



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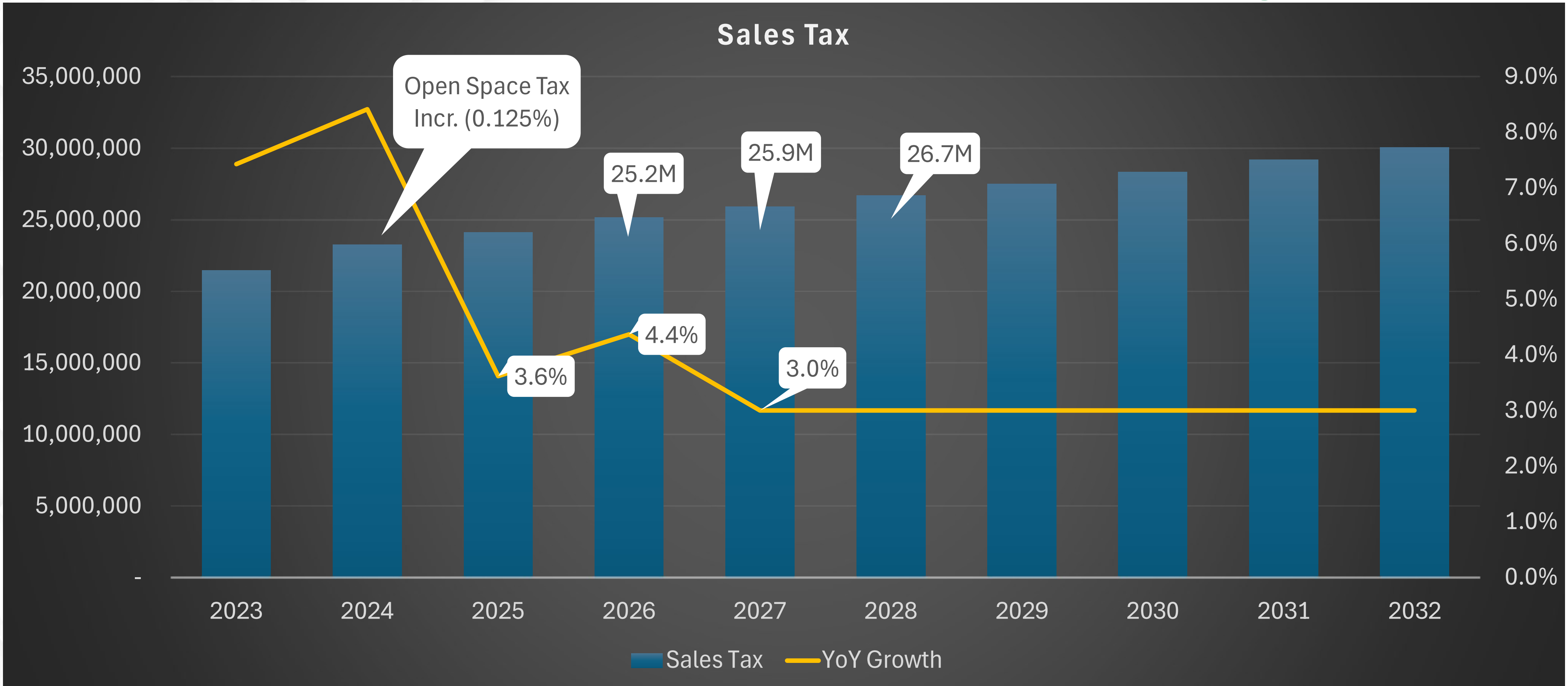
Revenue Trends – Sales Tax – Projection



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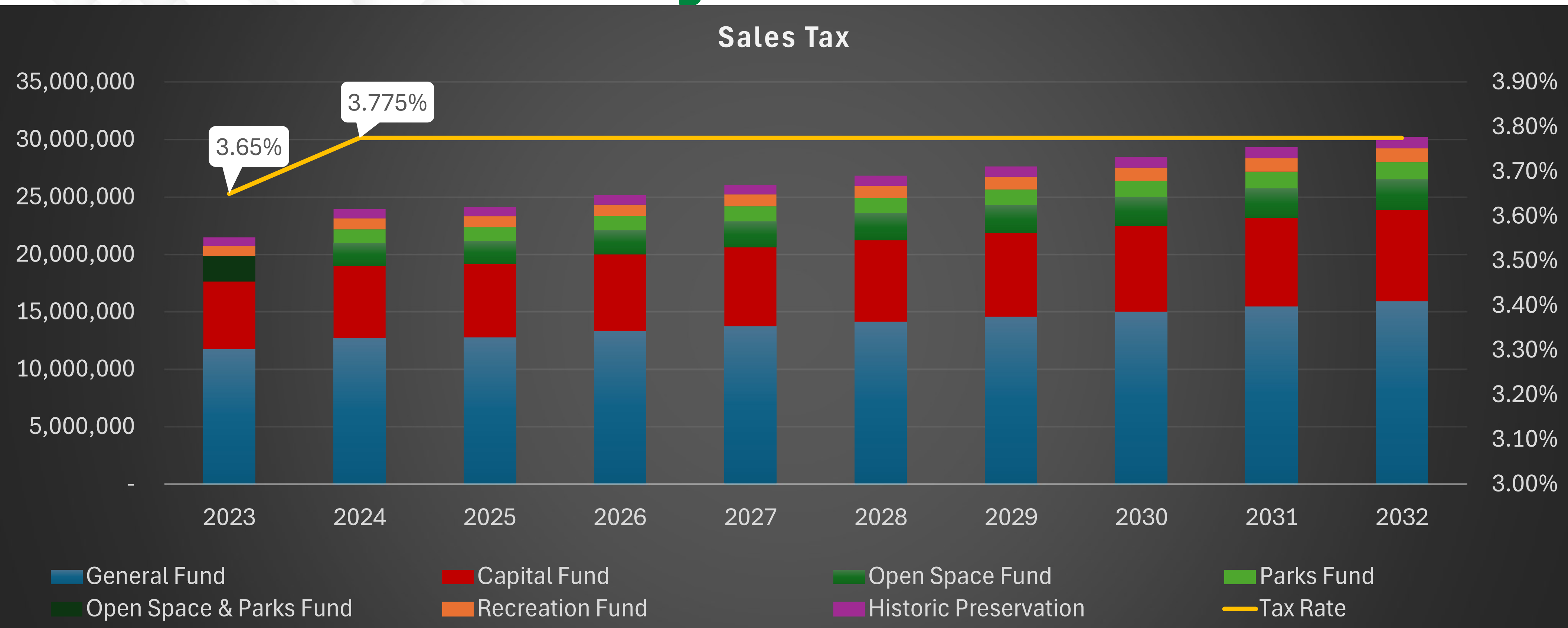
July 22, 2026

Revenue Trends – Sales Tax – Projection – By Fund



Personnel and Benefit Assumptions

Personnel and Benefit Assumptions

Category	2027 Initial	2028 Initial
Market Adjustments – Full Time	2%	2%
Merit Adjustments - General	2-4%	2-4%
Market Adjustments - Police	**7%**	2%
Merit Adjustments - Police	5%	5%
Variable	3%	3%
Health Insurance	10%	10%
Dental Insurance	2%	2%
Vision Insurance	2%	2%

Personnel Adjustments History

Category	2019	2020	2021	2022	2023	2024	2025	2026
COLA/Market Adjustments – Full Time	2 Pay Grades	2 Pay Grades	4% or 8% (Based on position)	2%	2%	2%	2%	2%
Merit Adjustments - General	5%	4%	3%	4%	4%	4%	2-4%	2-4%
Market Adjustments - Police	5%	0%	5%	3%	2%	2%	2%	3-8%
Merit Adjustments - Police	5%	5%	5%	5%	5%	5%	5%	5%
Variable	4%	3%	0%	4%	4%	4%	4%	2%

City of Louisville

Benefit Insurance History

Category	2019	2020	2021	2022	2023	2024	2025	2026
Health Insurance	2.1%	1.9%	2.0%	0.4%	2.4%	2.9%	0%	0%
Dental Insurance	0%	2.8%	0%	1.5%	0%	0%	0%	0%
Vision Insurance	0%	0%	0%	0%	0%	0%	0%	0%

Summary of City Manager Recommended Adjustments

CMO Recommended Operational Adjs.

Request Description	Department	2027 Cost	2028-2032 Cost	One Time / Operational	Fund	CMO Rec/ In Model	Council Support?
Market Adjustments (7%) - Police	Police	$160,000	$800,000	Operational	General	Yes, In Model	?
Citywide Training Increase	HR	46,000	130,000	Operational	General / Utilities	Yes, In Model	?
NeoGov Perform and Policy Management Modules	HR	25,000	226,000	Operational	General & Utilities	Yes, In Model	?
Hard to Recycle Voucher – (2027 & 28) – *Possible Grant*	CMO	37,000	37,000	Operational	General Fund/ Bag Tax	Yes, In Model	?

City of Louisville

CMO Recommended Operational Adjs. - Cont.

Request Description	Department	2027 Cost	2028-2032 Cost	One Time / Operational	Fund	CMO Recommendation	Council Support?
Sundance Festival - Potential Impacts Set - Aside	CMO	100,000	-	One Time	General	Yes, In Model	?
Cost Allocation Analysis	CMO	100,000	-	One Time	General	Yes, In Model	?
Compensation Policy Analysis	HR	50,000	-	One Time	General	Yes, In Model	?
Community Survey (2028)	CMO	-	40,000	One Time	General	Yes, In Model	?

Summary of City Manager Recommended Personnel Adjustments

Summary of 2027 Personnel – CMO Recs

Request Description	Department	FTE	Cost (incl Benefits)	Fund	CMO Rec / In Model	Council Support?
Deputy Director Parks, Recreation & Open Space	PROS	1	$207,000	GF, Parks, O/S, Rec & Golf	Yes, In Model	?
Youth & Sports Coordinator	Recreation / PROS	1	89,000	Recreation	Yes, In Model	?
Recreation Assistant – Nights	Recreation / PROS	0.8	74,000	Recreation	Yes, In Model	?
Natural Resources Technician	Open Space / PROS	1	83,500	Open Space	Yes, In Model	?
Operations Technician I	PW - Operations	1	85,000	General & Utilities	Yes, In Model	?
Construction and Stormwater Inspector	PW - Engineering	1	111,000	General & Utilities	Yes, In Model	?
Civil Engineer I/II	PW - Engineering	1	155,000	General & Utilities	Yes, In Model	?
		6.8	**$804,500**			

Summary of 2027 Personnel – Variables CMO Recommendations

Request Description	Department	Net Cost	Fund	CMO Rec / In Model	Council Support?
Lifeguards	Recreation / PROS	140,000	Recreation	Yes, In Model	?
Golf Course (Maintenance Workers & Guest Service Attendants)	Recreation / PROS	120,000	Golf	Yes, In Model	?
Museum Associate (Interns)	Cultural Services	14,000	General	Not in Model, Dependent upon Historic Tax outcome	?
		$274,000			

City of Louisville

2027/28 Personnel Requests – Not Recommended

Request Description	Department	FTE	Cost	Fund	CMO Recommended	Council Support?
Management Analyst - Termed Position (3 Year)	CMO	1	$132,000	General	No	?
Procurement & Contracts Manager	CMO	1	165,000	General	No	?
Grant Administration Manager	CMO/Finance	1	130,000	General	No	?
Police Officer - 2027	Police	2	274,000	General	No	?

2027/28 Personnel Requests – Not Recommended – Cont.

Request Description	Department	FTE	Cost	Fund	CMO Recommended	Council Support?
Police Officer - 2028	Police	2	287,000	General	No	?
Records Lead Technician	Police	1	109,000	General	No	?
PROS Project Supervisor	PROS	1	133,000	PROSG	No	?
Parks Tech I	PROS	1	78,000	Parks	No	?

2027/28 Personnel Requests – Not Recommended – Cont.

Request Description	Department	FTE	Cost	Fund	CMO Recommended	Council Support?
Parks Maintenance Technician II	Golf	1	83,000	Parks/Rec	No	?
Golf Maintenance Tech II Spraying	Golf	1	83,000	Golf	No	?
Ranger Naturalist	Open Space	1	143,500	Open Space	No	?
		13	**$1,617,500**			

City of Louisville

Summary of Service Level Reductions

City of Louisville

Summary of Service Level Reductions

Description	Department	Savings	One Time / On Going	Fund	CMO Rec. to Restore	Council Support?
Commercial Sustainability Rebates	Sustainability	$30,000	On Going	General / Bag Tax	No	?
Sustainable Neighborhood Network *(2026 Pilot Program)*	Sustainability	10,000	One Time	General / Bag Tax	No	?
Community Event Sponsorship Program *(2026 Pilot Program)*	CMO	10,000	One Time	General	No	?
	Total	**$50,000**				

Other Fiscal and Policy Issues with Significant Impacts to the Budget

City of Louisville

Other Fiscal/Policy Issues with Significant Impacts to the Budget

- Expense growth outpacing Revenue growth
- Suspend temporary mill levy credit for Recreation Debt to align with annual debt payments
- Expiration of Historic Preservation Tax (Expires Dec 31, 2028)

Fiscal/Policy Issue – Expenses outpacing Revenues

While significant progress has been made in budget development, there are still uncertainties regarding revenues and expenditures.

- Slowing Projected Sales and Property Tax Growth
  - Staff will continue to closely monitor Sales Tax
  - Preliminary Property Tax information expected from the Assessor in late August
  - Uncertainty of impacts of Sundance Festival, Redtail Development, King Soopers and other future development.
- Inflation Impacts
- Personnel Costs (Wages, Benefits, and Market Adjustments)
- Prioritizing Required and Contractual Increases
  - Projected Citywide Insurance and Legal Increases
  - Utilities, Dispatch, Technology, and Building Maintenance

Fiscal/Policy Issue – Rec Center Debt Mill Levy

- Over the past three years, the Recreation Center Debt mill levy was ***temporarily lowered*** to help offset property tax increases.
- Beginning in 2027, the current mill levy of 1.375 will reset to 1.70 to align with annual debt service payments (~$1.75M) through 2042.
- Estimated impact on the median home is roughly $20 a year.
- In future years, the Rec Center mill levy will continue to be adjusted to align debt payments with assessed value changes.

<u>Council Policy Decision</u>:

Direct Staff to suspend the temporary Mill Levy credit to align annual debt servicing payments.

Fiscal/Policy Issue – HPF Tax

The Historical Preservation Fund (HPF) Tax is set to sunset on December 31, 2028.

- The 1/8th of a cent (0.125) was initially approved for a ten-year period beginning on January 1, 2009.
- Later extended an additional ten years, January 1, 2019, through December 31, 2028.
- The HPF Tax Task Force recommended placing on the November ballot to extend through 2038, with minor adjustments on how funds are allocated and can be used. *(Museum)*

Council Policy Decision:

Direct Staff to place on the November Ballot

BREAK

Boards and Commission Requests

Boards and Commission Requests

Included within the Council packet, as an Attachment, are the Boards and Commissions' Budget requests and submissions compiled.

- Recreation Advisory Board (RAB)
- Louisville Sustainability Advisory Board (LSAB)
- Open Space Advisory Board (OSAB)
- Cultural Advisory Board (CAB)
- Historical Museum Advisory Board (HMAB)

Department Heads of the respective Boards are available to address any questions the Council may have on these requests.

Board and Commission Summary of Requests

Requesting Board / Commission	# of Requests Received	2027 Cost	2028-2032 Cost	FTEs	Fund (Primary)
Cultural Advisory Board	3	$121,000-$153,000	$605,000-$765,000	0.5-1.0	General
Louisville Sustainability Advisory Board	4	113,000	565,000	0.5	General
Open Space Advisory Board	15	407,000	3,115,000	4.0	Open Space
Recreation Advisory Board	6	9,800,000			Capital, Golf and Rec Funds
Historical Museum Advisory Board	4	43,000- 75,000	215,000-375,000	1.0	General
	33	**~$10.5M**	**~$4.5M**	**6.0-6.5**	

C Louisville

Board and Commission CAB Requests

Request Description	Requesting Board / Commission	2027 Cost	2028-2032 Cost	One Time / Operational	Fund (Primary)	In Model
Events Coordinator *(1 FTE Increase, or conversion of existing part time Coordinator to FT)*	CAB	\$43,000- \$75,000	\$215,000- \$375,000	Operational	General	No
Event Cost Inflation for 4th of July, Summer Concerts, and Special Events	CAB	28,000	140,000	Operational	General	No
Public Art	CAB	50,000	250,000	Operational	General	No
Total		**\$121,000- \$153,000**	**\$605,000- \$765,000**			

City of Louisville

Board and Commission - LSAB Requests

Request Description	Requesting Board / Commission	2027 Cost	2028-2032 Cost	One Time / Operational	Fund (Primary)	In Model
Sustainable Neighborhood Network Grants	LSAB	$15,000	$75,000	Operational	General	No
Commercial Water Conservation Programs	LSAB	20,000	100,000	Operational	General	No
Residential Water Conservation	LSAB	18,000	90,000	Operational	General	No
Sustainability Specialist – Part Time	LSAB	~60,000	~300,000	Operational	General	No
Total		**$113,000**	**$565,000**			

City of Louisville

Board and Commission - OSAB Requests

Request Description	Requesting Board / Commission	2027 Cost	2028-2032 Cost	One Time / Operational	Fund (Primary)	In Model
Warembourg Property Plan and Implementation	OSAB	-	$735,000	Capital	Open Space	Yes
Soft-Surface Trail Maintenance and Design	OSAB	-	380,000	Capital	Open Space	Yes
Open Space Parking Lot Maintenance	OSAB	-	80,000	Operational	Open Space	Yes
Open Space Amenity Maintenance	OSAB	-	30,000	Capital	Open Space	Yes
Open Space Equipment	OSAB	30,000	50,000	Capital	Open Space	Yes
Open Space Planning Documents	OSAB	-	255,000	Capital	Open Space	Yes
New Trails: Safety, Access, Road Improvements	OSAB	-	-	Capital	Open Space	No
New Trails: Neighborhood Connections	OSAB	-	225,000	Capital	Open Space	Yes

Board & Commission OSAB Requests – Cont.

Request Description	Requesting Board / Commission	2027 Cost	2028-2032 Cost	One Time / Operational	Fund (Primary)	In Model
New Trails: Regional Trails	OSAB	-	-	Capital	Open Space	No
Wayfinding Maintenance	OSAB	-	150,000	Capital	CTF	Yes
Open Space Signs	OSAB	150,000	75,000	Capital	Open Space	Yes
PROS Project Manager	OSAB	-	-	Operational	Open Space	No
Ranger 1 (Ranger Naturalist)	OSAB	143,500	~717,500	Operational	Open Space	No
Natural Resources Technician	OSAB	83,500	~417,500	Operational	Open Space	Yes
Volunteer & Education Coordinator	OSAB	-	-	Operational	Open Space	No
Total		**$407,000**	**$3,115,000**			

Louisville

Board and Commission - RAB Requests

Request Description	Requesting Board / Commission	2027 Cost	2028-2032 Cost	One Time / Operational	Fund (Primary)	In Model
Centennial Park Tennis Courts (2 New Courts)	RAB	$1,500,000	-	One Time/ Capital	Capital	No
Clubhouse Pre-Design	RAB	500,000	-	One Time/ Capital	Golf	Yes, Partially
Puck & Stick Court	RAB	200,000	-	One Time/ Capital	Capital/Rec	Yes
Soccer / Multi Use Fields	RAB	7,000,000	-	One Time/ Capital	Capital	No
Water Rights for Coal Creek Golf Course	RAB	100,000	-	One Time/ Capital	Golf	No
Site Plan Review for Red Tail Ridge	RAB	500,000	-	One Time/ Capital	Capital	No
Total		**$9,800,000**	**$-**			

Board and Commission HMAB Requests

Request Description	Requesting Board / Commission	2027 Cost	2028-2032 Cost	One Time / Operational	Fund (Primary)	In Model
One Full-Time Position or Convert a Part-Time Position to Full-Time	HMAB	$43,000-$75,000	$215,000-$375,000	Operational	General	Not in Model, Dependent upon Historic Tax outcome
Collections Storage - Off-Site	HMAB	-	-	Operational	General	Not in Model, Dependent upon Historic Tax outcome
Staff Workspaces and Offices	HMAB	-	-	Operational	General	No
Program/Event Space	HMAB		-	Operational	General	No
Total		**$43,000-$75,000**	**$215,000-$375,000**			

City of Louisville

Capital Improvement Plan Development and Prioritization

Capital Projects Summary

- Initial requests exceeded $400M+ and 200+ individual capital projects.
- CMO, Departments, and Finance Staff are collaborating to align CIP Plan within available resources.
- Maintenance of existing City Assets and IT Infrastructure was prioritized.
- Grant funding, when available, used to best leverage City funds.
- Staff will engage the full Council for further discussion on CIP Development.
- This reflects the Staff's ***preliminary*** efforts and ***is not*** the City Manager's recommended budget

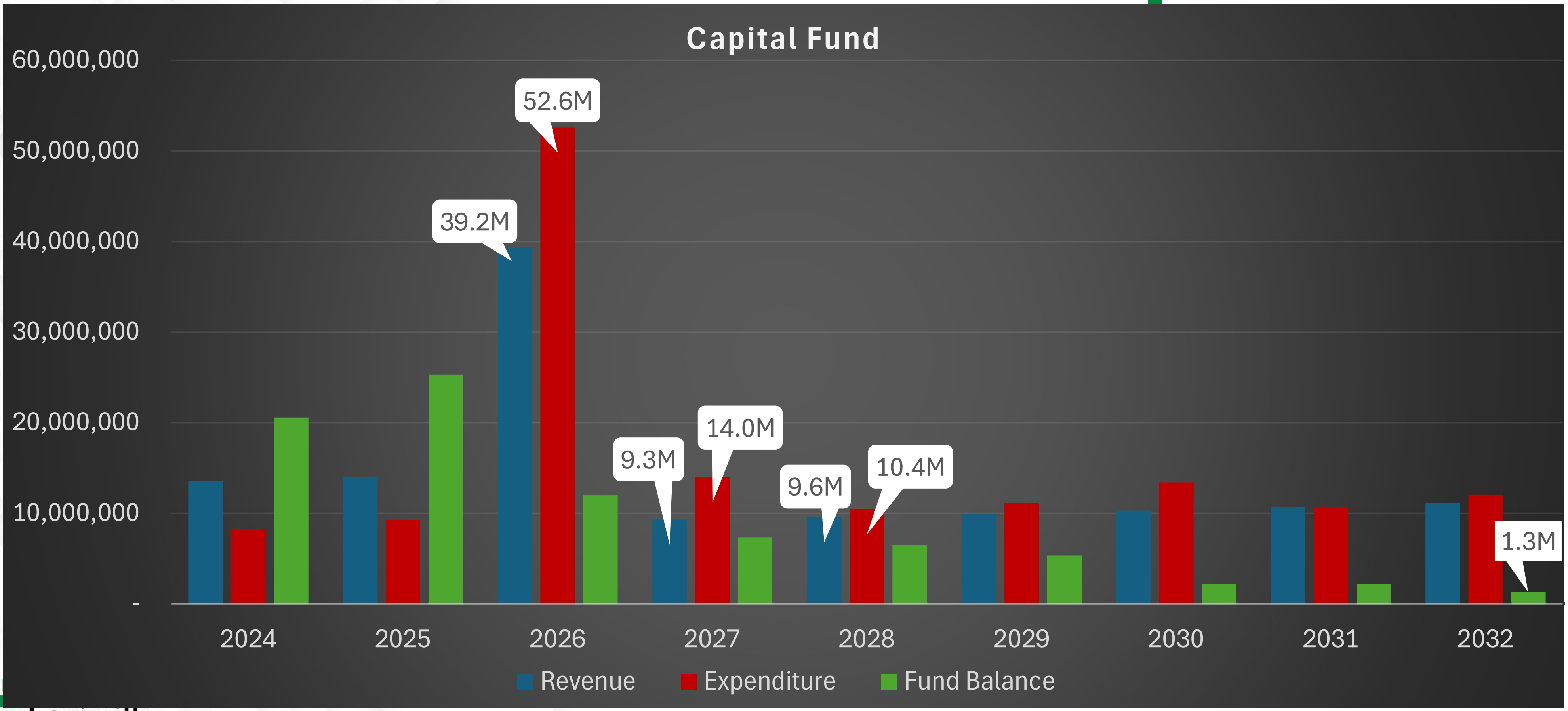
CIP Summary – All Funds

All Funds

Fund Description	2027	2028	2029	2030	2031	2032	Total
Conservation Trust - Lottery Fund	268,000	125,000	144,000	287,500	182,500	137,500	1,144,500
Cemetery Fund	22,500	124,500	25,000	25,500	26,300	27,100	250,900
PEG Fee Fund	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Historic Preservation Fund	-	-	-	-	-	-	-
Recreation Fund	1,633,000	936,500	732,500	289,750	254,300	527,100	4,373,150
Open Space Fund	180,000	495,000	123,000	127,000	390,000	725,000	2,040,000
Parks Fund	-	-	-	-	-	-	-
Capital Projects Fund	13,225,703	9,663,275	10,307,620	12,587,037	9,826,095	11,149,816	66,759,546
Water Utility Fund	9,631,337	22,014,469	10,063,522	4,022,010	2,957,250	3,963,204	52,651,792
WasteWater Utility Fund	1,873,555	904,040	1,257,327	2,497,542	1,058,600	1,126,280	8,717,344
Storm Water Utility Fund	85,000	2,151,650	1,913,555	925,464	285,000	492,500	5,853,168
Solid Waste & Recycling Utility Fund	15,000	15,450	15,914	16,391	-	-	62,754
Golf Course Fund	414,137	377,500	547,500	135,000	35,000	230,000	1,739,137
Technology Management Fund	143,000	143,000	143,000	145,000	145,000	145,000	864,000
Total For All Funds	**27,501,232**	**36,960,384**	**25,282,937**	**21,068,194**	**15,170,045**	**18,533,500**	**144,516,292**

City of Louisville

Fund Financial Forecast – Capital Fund



Louisville

Capital Fund – CIP Summary

Capital Projects Fund

		2027	2028	2029	2030	2031	2032	Total
Park and Playground Improvements (Capital)	%	250,000	125,000	125,000	137,500	162,500	137,500	937,500
Infield Renovations- Miners, Heritage, Cleo (Capital)	%	15,000	15,000	152,500	20,000	22,500	25,000	250,000
Access Control		374,000						374,000
IT UPS Modernization Project		45,000						45,000
Camera & DVR Replacement		106,000						106,000
Extreme Switch Replacement			100,000	100,000		100,000	100,000	400,000
Server Replacement		1,250,000			1,250,000			2,500,000
City Services Interior Finishes Refresh			106,058					106,058
Police/Court Elevator Modernization		20,000	-	230,000				250,000
Police Court Interior and Carport Refresh		258,750						258,750
Police Fleet Plan		459,600	477,584	496,287	515,739	535,969	557,007	3,042,186
Sales Tax Software*	%	200,000	206,000	212,180	218,545	229,473	240,946	1,307,144
Citywide Traffic Counts			25,000			30,000		55,000
Annual Traffic Calming Program		50,000	50,000	50,000	50,000	53,000	56,000	309,000
Annual Resurfacing Program (MF Impacts)		5,305,000	5,464,000	5,628,000	5,796,000	6,086,000	6,390,000	34,669,000
Concrete Replacement		138,000	145,000	153,000	160,000	168,000	176,000	940,000
Traffic Signals		140,000	140,000	150,000	150,000	150,000	160,000	890,000
Pavement Marking Program		230,000		241,000		245,000		716,000
School Zone Flashing Beacon Replacement			100,000					100,000
3202 Snowplow / Dump Truck Replacement (%)	%				378,000			378,000
3204 Snowplow / Dump Truck Replacement (%)	%				378,000			378,000
3424 Snowplow / Dump Truck Replacement (%)	%		340,000					340,000
3216 F550 Plow Truck Replacement			110,000					110,000
3403 Meter Truck Replacement (%)	%			15,000				15,000
3409 Replacement (%)	%				33,000			33,000
Fleet Floor Cleaner Replacement			16,000					16,000
Irrig Replacements & Improvs (Capital)		115,000	120,000	125,000	125,000	130,000	150,000	765,000

City of Louisville

Capital Fund – CIP Summary – Cont.

Capital Projects Fund

		2027	2028	2029	2030	2031	2032	Total
Median Landscape Reno (Parks)		-	-	50,000	850,000	25,000	25,000	950,000
Park Furnishing Replacements (Capital)		20,000	22,000	25,000	25,000	30,000	30,000	152,000
Surfacing Improvements		30,000	32,000	33,000	35,000	37,000	39,000	206,000
Community Park Playground & Splashpad Renovation		650,000						650,000
Library Snow Melt System 20yr Maintenance			23,000					23,000
Stick & Puck practice site conversion/construction			220,000					220,000
EOC workspace and technology build out		160,000						160,000
PROS(G) Integrated Weed Management Plan Updates	%		37,500					37,500
Vault and valve replacement	%		30,000					30,000
Council Chambers Audio Visual Upgrade		30,000			220,000			250,000
Backup Storage Refresh		154,000						154,000
IT Room Fire Supression Installation			150,000		75,000			225,000
Middle Mile Fiber		630,000						630,000
PD Patrol Car Starlink and Routers		279,000						279,000
SDMZ Server Replacement		134,000						134,000
Security Camera Replacement Project		95,000	70,000	50,000	50,000	50,000	150,000	465,000
SQL Updates		20,100		17,100	31,680	20,100		88,980
Synology Network Attached Storage Replacement		40,000					50,000	90,000
Tyler Enterprise Time Clock Replacement				80,000				80,000
Traffic Signal Illuminated Street Name Signs		88,000	88,000	132,000	132,000	198,000		638,000
Dillon Road Sidewalk (BNSF to 96th)		100,000		702,000				802,000
New Street Lighting		66,000	66,000	66,000	66,000	66,000	99,000	429,000
Transportation Systems Plan Update		264,000						264,000
Arts Center Roof and Water Heater Replacement		7,500	75,000					82,500
Austin Niehoff HVAC replacement							39,500	39,500

City of Louisville

Capital Fund – CIP Summary – Cont.

Capital Projects Fund

		2027	2028	2029	2030	2031	2032	Total
City Services Water Heater Replacement			28,750					28,750
Library Elevator Modernization -Indoor and Exterior Systems		390,000						390,000
Library Parking Lot Resurfacing					182,500			182,500
Library Water Heater Replacement		49,450						49,450
3214 Skid Steer Replacement					75,000			75,000
3218 Operations Truck Replacement	%				37,500			37,500
3295 Replacement Loader	%						220,000	220,000
3428 Utilities Truck Replacement	%						22,500	22,500
3230 Utilities Truck Replacement	%						22,500	22,500
3431 Utilities Truck Replacement	%						22,500	22,500
City Services Car Wash Enhancement					25,000			25,000
Electric Sign Van with man lift							130,000	130,000
High Capacity Dump Truck	%						52,000	52,000
City Services Wash Bay Hotsy PM and Lighting Replacement		28,750						28,750
Police and Municipal Parking Lot Extension		20,000	100,000					120,000
Citywide EV Charger Implementation - Decarbonization	%	-	166,830	-	78,020	-	752,810	997,660
Parks Horiculture Greenhouse		75,000						75,000
Recreation Center & Memory Square Pool Concrete repair		12,000	12,000	12,000				36,000
Community Trail Connections	%	-	75,000	75,000	75,000	150,000	125,000	500,000
Tyler Enterprise Applications Cloud Migration				430,000	430,000	310,000	310,000	1,480,000
Police Body/Fleet camera and Taser/VR program		397,553	397,553	397,553	397,553	397,553	397,553	2,385,318
Capitalization of Multi-year (3+) Software Agreements		500,000	530,000	560,000	590,000	630,000	670,000	3,480,000
Museum Improvements		29,000						29,000
Total Capital Projects Fund		**13,225,703**	**9,663,275**	**10,307,620**	**12,587,037**	**9,826,095**	**11,149,816**	**66,759,546**

City of Louisville

Capital Fund – CIP– Unfunded Projects

Capital Projects Fund - Unfunded

		2027	2028	2029	2030	2031	2032	Total
Park Division Equipment Replacements	%	180,000	196,000	200,000	204,000	210,400	216,800	1,207,200
Upgrade Restroom Facilities	%	37,500	40,500	56,250	42,750	46,500		223,500
Wifi Access Point Replacement				125,000	45,000			170,000
Police/Court Decarbonization		82,000	2,271,000	-	-	-	-	2,353,000
Recreation Center Decarb		1,747,000	13,773,000	-	-	-	-	15,520,000
City Serv Decarb (incl Solar)		-	-	-	-	840,000	4,993,000	5,833,000
Library Decarbonization		-	-	329,000	1,958,000	-	-	2,287,000
Austin Niehoff Decarbonization		-	-	-	-	61,000	364,000	425,000
City Hall Improvements		2,399,556						2,399,556
Arts Center Decarbonization		-	-	-	-	74,000	438,000	512,000
Operations Tablet Replacement (%)	%			3,750				3,750
Traffic Signal Timing		15,000		15,000		20,000		50,000
3260 Sweeper Replacement (%)	%			399,500				399,500
Technology Improvements		22,000	25,000	28,000	30,000	32,000	34,000	171,000
Park Division Equipment Tracki		-	-	35,000	40,000	-	-	75,000
Tennis Court Rebuild		100,000	110,000	120,000	130,000	150,000	170,000	780,000
Motor Vehicle/Road Equipment (Parks)		75,000	77,000	79,000	81,000	83,000	85,000	480,000
Park Division Equipment New Requests		100,000	100,000	105,000	105,000	110,000	110,000	630,000
Louisville Arboretum		53,000	55,000					108,000
Public Landscape Improvements		20,000	23,000	25,000	28,000	30,000	32,000	158,000
Feasbility Study Cleo Mudrock Park- MU Fields		100,000						100,000
Sports Complex Parking lot Surfacing			350,000					350,000
Library Millwork Refresh		73,625						73,625
Museum Building Improvements		132,250						132,250

Capital Fund – CIP – Unfunded Projects

Capital Projects Fund - Unfunded

		2027	2028	2029	2030	2031	2032	Total
Par Course Replacement			50,000	75,000	75,000			200,000
Skate Park Improvements & Resurfacing	%			50,000				50,000
Budgeting Software and Resident Transparency		50,000	40,000	40,000	40,000	40,000	40,000	250,000
PD Security Additions		102,500						102,500
City Wide Underpass Project (4 Locations)		14,300,000	41,800,000	24,200,000	16,500,000	44,000,000		140,800,000
CO42 Corridor Enhancements			800,000	16,000,000	550,000	11,850,000	17,000,000	46,200,000
Downtown Front & Center - Phase II		-	741,750	3,300,000	1,246,575	550,000	-	5,838,325
Roosevelt Sidewalk Improvements			292,500					292,500
South Boulder Road Sidewalk Widening		160,000	1,358,000					1,518,000
Traffic Signal Painting					260,000			260,000
Via Appia Operational Improvements		619,360						619,360
Austin Niehoff Cabinets and Millwork		23,000						23,000
Library Back of House Refresh and Millwork Replacement			272,500					272,500
Library Roof Replacement		772,500						772,500
City Services Outbuilding/Equipment Storage		236,500						236,500
City Services Boiler Replacement					166,750			166,750
Museum Exterior Paint Refresh			69,000					69,000
Library Parking Garage Paint Refresh		46,500						46,500
City Services 2		250,000	23,000,000					23,250,000
City Hall Decarbonization						212,000	1,260,000	1,472,000
Site Planning Cottonwood Park & Red Tail Ridge Park Parcel		-	35,000	-	100,000	-	-	135,000
Design and Construction of Multipurpose field			50,000	1,000,000				1,050,000
Clubhouse Renovation & Expansion					10,000,000			10,000,000
Total Capital Projects Fund		**21,697,291**	**85,529,250**	**46,185,500**	**31,602,075**	**58,308,900**	**24,742,800**	**268,065,816**

Next Steps

- Date TBD – Council Special Meeting – CIP Refinement and Development
- Thursday, August 20th – Finance Committee – Budget Retreat Recap
- Tuesday, Sept 1st – Council Meeting – City Manager Recommended Budget Presentation
- Tuesday, Oct 20th – Council Meeting – City Manager Final Budget Presentation
- Monday, November 2nd – Council Meeting – 2027/28 Operating and Capital Budget, including 2027-2032 C-I-P Adoption

City Council Budget Retreat

With Council's feedback and direction, City Staff will work collaboratively towards developing the 2027/28 City Manager's Recommended Budget for your consideration this September.

Thank you! Staff are available to answer questions.